

TENTH DAY.

(Friday, January 19, 1923.)

The House met at 2 o'clock p. m., pursuant to adjournment, and was called to order by Speaker Seagler.

The roll was called and the following members were present:

Abney.	Hendricks.
Amsler.	Houston.
Arnold.	Howeth.
Atkinson.	Hull.
Avis.	Irwin.
Baker of Milam.	Jacks.
Baker of Orange.	Jennings.
Baldwin.	Johnson.
Barker.	Jones.
Beasley.	Kemble.
Bell.	Lackey.
Bird.	Laird.
Blount.	Lamb.
Brady.	Lane.
Bryant.	LeStourgeon.
Cable.	Lewis.
Carpenter	Loftin.
of Dallas.	Looney.
Carpenter	Lusk.
of Matagorda.	McBride.
Carson.	McDaniel.
Carter of Coke.	McDonald.
Carter of Hays.	McFarlane.
Chitwood.	McNatt.
Coffee.	Mathes.
Collins.	Melson.
Covey.	Merriman.
Cowen.	Merritt.
Crawford.	Miller.
Culp.	Montgomery.
Davenport.	Moore.
Davis.	Morgan
DeBerry.	of Liberty.
Dielmann.	Morgan
Dinkle.	of Robertson.
Dodd.	Pate.
Downs.	Patman.
Driggers.	Patterson.
Duffey.	Perdue.
Dunlap.	Pinkston.
Dunn.	Pool.
Durham.	Pope.
Edwards.	Potter.
Faubion.	Price.
Fields.	Purl.
Finlay.	Quaid.
Fugler.	Quinn.
Gipson.	Rice.
Green.	Robinson.
Greer.	Rogers.
Hardin of Erath.	Rountree.
Hardin	Rowland.
of Kaufman.	Russell
Harrington.	of Callahan.
Harris.	Russell of Trinity.
Henderson	Sackett.
of Marion.	Sanford.

Satterwhite.	Strickland.
Shearer.	Stroder.
Shires.	Sweet.
Simpson.	Teer.
Smith.	Thompson.
Sparkman.	Thrasher.
Stell.	Turner.
Stevens.	Wallace.
Stewart	Wells.
of Edwards.	Westbrook.
Stewart of Jasper.	Wessels.
Stewart of Reeves.	Williamson.
Stiernberg.	Wilson.
Storey.	Young.

Absent.

Bonham.	LeMaster.
Frnka.	

Absent—Excused.

Barrett.	McKean.
Bobbitt.	Martin.
Burmeister.	Maxwell.
Henderson	Vaughan.
of McLennan.	Wilmsans.
Hughes.	Winfree.

A quorum was announced present.

Prayer was offered by Rev. J. C. Mitchell, Chaplain.

LEAVES OF ABSENCE GRANTED.

The following members were granted leaves of absence on account of important business:

Mr. Burmeister for today and tomorrow, on motion of Mr. Williamson.

Mr. Bobbitt for today and tomorrow, on motion of Mr. Rogers.

Mr. Winfree for today and tomorrow, on motion of Mr. Potter.

Mr. Hughes for today and tomorrow, on motion of Mr. Fugler.

The following members were granted leaves of absence on account of sickness:

Mr. Maxwell for today, on motion of Mr. Miller.

Mr. Martin for today, on motion of Mr. Collins.

Mr. Henderson of McLennan for today, on motion of Mr. Fugler.

MESSAGE FROM THE SENATE.

Senate Chamber,

Austin, Texas, January 19, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: I am directed by the Senate to inform the House that the Senate has passed

S. C. R. No. 7, In reference to Federal aid, or "Fifty-fifty" appropriations.

S. B. No. 64, A bill to be entitled "An Act to amend Article 7106 of the Revised Civil Statutes of Texas of 1911, which relates to recovery on defendant's replevy bond in sequestration, by providing that the value proven shall be either that of the time of the execution of the replevy bond or that of the time of the trial, as the plaintiff may elect; and to amend Article 7111 of the Revised Civil Statutes of Texas of 1911, relating to recovery on plaintiff's replevy bond in sequestration by providing that the value proven shall be either that of the time of the execution of the replevy bond or that of the time of the trial, as the defendant may elect."

S. B. No. 65, A bill to be entitled "An Act reviving the Bill of Discovery in accordance with the usages of courts of equity; making such remedy cumulative, and declaring an emergency."

S. B. No. 74, A bill to be entitled "An Act to amend Section 6 of Chapter 113 of the General Laws of the Regular Session of the Thirty-third Legislature, approved April 2, 1913, defining, regulating and controlling fraternal benefit societies, so as to provide that where a member of such a society fails to designate a beneficiary, or if at the death of the member the beneficiary designated is dead, or has no insurable interest in the life of the member, the death benefits shall not be forfeited, but shall be paid to the persons named in said section in the order therein named, and declaring an emergency."

Respectfully,

RICHARD BLALOCK,

Assistant Secretary of the Senate.

HOUSE BILLS ON FIRST READING.

The following House bills, introduced today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

By Mr. Davenport, Mr. Turner, Mr. Collins, Mr. Lewis and Mr. Bryant:

H. B. No. 223, A bill to be entitled "An Act providing for the licensing of chiropractors; for registering license granted to and certain sworn statements required to be made by chiropractors, and providing for the duty of the county clerk in reference thereto; providing for the introduction of certain records and certified copies thereof in evidence and

the effect of such evidence; defining the practice of chiropractic; providing a penalty for practicing chiropractic in violation of the provisions of this act; providing for and creating a State board of chiropractor examiners, its appointment, and defining the powers and duties of such board; providing for the qualification of its members, their term of office, the election of its officers, its meetings and the keeping of certain records pertaining to its proceedings; providing for fees to be paid by applicants for license and by licensed chiropractors; the disposition to be made of such fees; the suspending of the licensee's license upon his failure to pay certain fees; providing for the subjects in which applicants for license shall be examined, those entitled to examination and the manner of conducting such examinations; providing for the granting of license to chiropractors now practicing chiropractic in this State, and providing reciprocity in the granting of license with other States; providing for the right to practice chiropractic in the State of Texas, and the making of death certificates and other certificates; exempting certain persons from the provisions of this act; providing for the refusing of license to practice chiropractic to certain classes of persons; providing for the jurisdiction, mode, manner and place of trial of those against whom proceedings are had for the purpose of revoking their license; defining the word 'Board' as used in this act, providing for the preservation of the several sections of this law, and declaring an emergency."

Referred to Committee on Public Health.

By Mr. Irwin and Mr. Carpenter of Dallas:

H. B. No. 224, A bill to be entitled "An Act making it an offense to drive an automobile or any motor-driven vehicle upon the streets of any incorporated city, town or village or upon the public highways under the influence of intoxicating liquor, and declaring an emergency."

Referred to Committee on Criminal Jurisprudence.

By Mr. Bird:

H. B. No. 225, A bill to be entitled "An Act to prohibit the hunting, trapping, ensnaring or killing of any wild deer, buck, doe or fawn within the lim-

its of the county of Bosque, State of Texas, for a period of five years from and after the passage of this act, and providing a penalty therefor, and declaring an emergency."

Referred to Committee on Game and Fisheries.

By Mr. LeMaster:

H. B. No. 226, A bill to be entitled "An Act to amend Section 39 of Chapter 42, Acts of the First Called Session of the Thirty-seventh Legislature of Texas, so as to add to Section 39 Bastrop county so as to exempt it from other provisions made in Chapter 42, Acts of the First Called Session of the Thirty-seventh Legislature of Texas, and declaring an emergency."

Referred to Committee on Roads, Bridges and Ferries.

By Mr. Jennings:

H. B. No. 227, A bill to be entitled "An Act to amend House bill No. 281, Chapter 15, Special and Local Laws of the Thirty-seventh Legislature of the State of Texas, so as to hereafter read as follows: 'An Act creating the Perryton Independent School District, in Ochiltree county, Texas; defining its boundaries; providing for a board of trustees in said district; conferring upon said district and its board of trustees all the rights, powers, privileges and duties now conferred and imposed by the general laws of the State of Texas upon independent school districts and the board of trustees thereof; providing that such district may have its own assessor and collector of taxes and board of equalization; repealing Chapter 94 of the Local and Special Laws passed by the Third Called Session of the Thirty-sixth Legislature, and Chapter 1 of the Local and Special Laws passed by the Fourth Called Session of the Thirty-sixth Legislature, and declaring an emergency.'"

Referred to Committee on School Districts.

By Mr. Jennings:

H. B. No. 228, A bill to be entitled "An Act creating the Lone Tree Independent School District, in Ochiltree county, Texas; defining its boundaries; providing for a board of trustees in said district; conferring upon said district and its board of trustees all the rights, powers, duties and privileges now conferred and imposed by the general laws

of the State of Texas upon independent school districts and the board of trustees thereof; declaring that all taxes and bonds heretofore authorized by any former school district within its bounds shall remain in full force and effect, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Montgomery:

H. B. No. 229, A bill to be entitled "An Act to amend Section 77, of Chapter 87, of the Acts of the Thirty-fifth Legislature, at the Regular Session."

Referred to Committee on Conservation and Reclamation.

By Mr. Frnka:

H. B. No. 230, A bill to be entitled "An Act to provide for the exemption from payment of road, highway and street taxes, and from the exemption from road work of ministers of the gospel, invalids, persons maimed, persons maintained by the State or any county in the State; persons confined in jails and the penitentiary; teachers employed in public institutions and public schools, members of the Texas National Guard organized under the provisions of the title 'Militia,' rangers, persons who were wounded, injured or disabled while in military service of the United States; students of State institutions of learning and members of fire companies or fire departments; to provide for making such exemptions, and the record thereof; fixing fees of the county clerk and tax collector for their services; prescribing penalties for violations of this act; defining 'road, highway and street taxes'; repealing all laws and parts of laws in conflict herewith, and declaring an emergency."

Referred to Committee on Roads, Bridges and Ferries.

By Mr. Carpenter of Matagorda:

H. B. No. 231, A bill to be entitled "An Act to aid and relieve the town of Matagorda (which borders on the waters of the Gulf of Mexico) and the citizens and taxpayers thereof from the devastating Gulf storms and tidal waves of the Gulf of Mexico by the construction of sea-walls, break-waters, revetments and shore and harbor protection, and in maintaining the same, and in restoring, protecting and improving the harbor and bay shore front of the town of Matagorda, in Matagorda county, Texas, so as

to prevent future damage from such storms, and for the acquisition by condemnation or otherwise of all lands necessary for said purpose by donating to said town the ad valorem taxes to be collected by the State of Texas upon all property situated and located in Commissioners Precinct No. 2, Matagorda county, Texas, for a period of twenty years, and to authorize said town to issue bonds for the purposes mentioned, and to provide a penalty for misapplication of the funds raised therefrom, and declaring an emergency."

Referred to Committee on State Affairs.

By Mr. Melson:

H. B. No. 232, A bill to be entitled "An Act to amend Chapter 141, Acts of the Regular Session of the Thirty-fifth Legislature, so as to prohibit commissioners courts and supervisors of levee improvement districts from letting any contract calling for or requiring the expenditure of two thousand dollars (\$2000) or more without first submitting same to competitive bids and publishing notice of the proposed letting of such contract; providing that such requirement may be waived in case of public calamity; requiring all contracts for more than five hundred dollars (\$500) and less than two thousand dollars (\$2000) to be let on competitive bids; providing that contracts made in violation of this act shall not be enforced and may be enjoined, and declaring an emergency."

Referred to Committee on Counties.

By Mr. Quinn and Mr. Merriman (by request):

H. B. No. 233, A bill to be entitled "An Act to determine and regulate the pastoral rights of owners or lessees of land enclosed by fences or natural barriers or partly by natural barriers among the several owners and lessees of land so enclosed, where such rights are not, or cannot be fixed by agreement of such owners and lessees."

Referred to Committee on Stock and Stock Raising.

By Mr. Mathes (by request):

H. B. No. 234, A bill to be entitled "An Act creating the Springlake Independent School District in Lamb county, Texas; defining its boundaries; providing for a board of trustees in said district; conferring upon said district and its board of trustees all the rights, pow-

ers, privileges and duties now conferred and imposed by the general laws of Texas upon independent school districts and the trustees thereof; providing for the election of its first board of trustees and their successors; providing that certain territory taken away from the Sudan Independent School District in Lamb county, Texas, and placed within the Springlake Independent School District shall remain chargeable with its pro rata part of any bonded indebtedness heretofore voted in said Sudan Independent School District; and providing that the Springlake Independent School District as herein created may as a whole vote to assume such pro rata part of said bonds; providing for the appointment of a board of equalization and tax assessor and collector for said district, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Mathes (by request):

H. B. No. 235, A bill to be entitled "An Act to amend Chapter 35, Acts of the First Called Session of the Thirty-seventh Legislature, being an act creating the Sudan Independent School District in the county of Lamb, State of Texas, by amending Section 1 thereof so as to more accurately define its boundaries, and by adding Section 12a thereto, providing for the validation of certain bond issues, bond and maintenance taxes, and the election and acts of the officers of said district, and declaring an emergency."

Referred to Committee on School Districts.

By Mr. Morgan of Liberty:

H. B. No. 236, A bill to be entitled "An Act creating the Sour Lake Independent School District; defining its boundaries, including the present Sour Lake Independent School District; providing for a board of trustees, and the manner of their election; resting title to all school property within said district in the board of trustees, and their successors in office; charging said district with the payment of all indebtedness of any and every nature whatsoever, and the performance of all contracts of the schools that are included within said district; providing that the board of trustees hereof elected and now serving for the Sour Lake Independent School District, as now existing, shall continue in office for the district hereby created until the expiration of their terms of office and until their successors

shall have been elected and qualified; authorizing the trustees to exercise all the rights and powers conferred by the general laws upon trustees of independent school districts created for school purposes under the general laws, and in addition thereto certain plenary powers; providing for the annexation of adjacent territory thereto; validating and continuing in force the maintenance tax heretofore voted by the voters in every territory included within the district hereby created until the voters in said district increase, diminish or abolish such taxes in accordance with the general laws; vesting authority in the board of trustees to issue bonds for the purpose of purchasing school building sites or additional sites to the present sites, and erecting, altering or repairing, furnishing and equipping school buildings within said district; empowering the trustees to levy taxes therefor, and to pay current expenses for the support and maintenance of the schools; providing said district shall remain chargeable with its pro rata part of any outstanding bonded indebtedness heretofore voted by the Butson Independent School District in Hardin county, Texas, or any other school district whose territory is by this act encroached upon; providing that if any part of the act is held unconstitutional the remaining parts shall not be invalidated or vitiated; providing for the repeal of all laws and parts of laws in conflict herewith; declaring an emergency."

Referred to Committee on School Districts.

HOUSE JOINT RESOLUTION ON FIRST READING.

The following House joint resolution, introduced today, was laid before the House, read first time, and referred to the Committee on Constitutional Amendments:

By Mr. Pinkston and Mr. Young:

H. J. R. No. 14, To amend Section 50, Article 3, of the Constitution of the State of Texas, to provide that the Legislature shall have the power to give or lend or authorize the giving or lending of the credit of the State for the purpose of assisting citizens who are heads of families to acquire or improve their homes; authorizing the State to acquire and sell real estate or assist such citizens to acquire or improve their homes upon terms or conditions prescribed by

the Legislature; authorizing the Legislature to create such agencies as may be necessary to carry out the purposes of this section; providing a board of appraisers; providing that obligations created under this section shall never be taxed; and providing that the Legislature shall have authority to provide a method of securing any deferred payments for lands purchased hereunder, and that such obligations shall be secured in addition to the usual liens by an annual assessment collected as a tax against the land; and providing that the Legislature shall have no power to relieve any person from any obligation entered into under the provision of any statute enacted thereunder; and providing for the classification of lands acquired under this act, and limiting acreage sold to any one person where lands are classified as agricultural lands.

SENATE BILLS ON FIRST READING.

The following Senate bills, received from the Senate today, were laid before the House, read severally first time, and referred to the appropriate committees, as follows:

Senate bill No. 64, to Judiciary Committee.

Senate bill No. 65, to Judiciary Committee.

Senate bill No. 74, to Judiciary Committee.

BILL ORDERED PRINTED.

On motion of Mr. Potter, House bill No. 167, reported adversely with a minority favorable report, was ordered printed.

BILLS ORDERED NOT PRINTED.

On motion of Mr. Finlay, House bills Nos. 123, 58, 57 and 105 were ordered not printed.

BILL RECOMMITTED.

On motion of Mr. Patterson, House bill No. 18, was recommitted to the Judiciary Committee.

BILL RE-REFERRED.

On motion of Mr. Moore, House bill No. 153 was withdrawn from the Committee on State Affairs and referred to the Committee on Public Printing.

RELATING TO EMPLOYES IN STATE DEPARTMENTS AND INSTITUTIONS.

Mr. Davis offered the following resolution:

H. C. R. No. 6a, Relating to employes in State departments and institutions.

Whereas, It has been currently reported and generally believed that some of the departments and institutions of the State of Texas, if not all of them, as now constituted, are burdened with more employes than is actually necessary for the faithful performance of all public duties pertaining to such department and institution, thus calling for appropriations of many thousands of unnecessary money to be wrung from the taxpayers of the State; and

Whereas, The Representatives of the Thirty-eighth Legislature are pledged to reduce expenses wherever it can possibly be done and retain efficiency in carrying on the necessary business of the State; now, therefore, be it

Resolved by the House, the Senate concurring, That a committee composed of five members of the House and three members of the Senate, be appointed by the Speaker of the House and the President of the Senate, respectively, whose duty shall be to make a close and complete investigation as to the necessity of each department and public institution with reference to the actual number of employes necessary for the best interest of the public to be employed by such institution and department and report back to the House and Senate as soon as such investigation can be made so that the State may not be imposed upon in the manner of paying useless employes.

Signed—Davis, Merritt, Sanford, Barrett, Thompson, Jennings, Howeth.

The resolution was read second time and was adopted.

RELATING TO APPROPRIATION BY FEDERAL GOVERNMENT TO THE STATES.

The Speaker laid before the House, for consideration at this time, the following resolution:

S. C. R. No. 7, Relating to appropriations by the Federal government to the several States.

Whereas, In times past the people of this State and of this nation believed that the several States and communities were able to provide ways and means of taking care of their own local

problems, and such problems were solved in view of the needs and ability of each community; and

Whereas, By this method we established and maintained a government of efficiency and economy; and

Whereas, There has lately grown up among a number of well organized minorities, who apparently believe that the chief end of government is to engage in, or to furnish finances to further undertakings which are not the primary functions of government; and in order to obtain the financial aid desired they have brought organized pressure to bear upon the Congress of the United States with the suggestion and provision that if the national Congress shall furnish to the several States certain aid or finances from the Treasury of the United States that the several States will furnish a like amount; and

Whereas, A number of bills have been presented to the national Congress and some have been enacted into law, making large appropriations out of the Federal Treasury, to be furnished and delivered to certain State authorities on condition that said State authorities make a contribution to or an appropriation for the same purpose of a like or an equal amount; and

Whereas, Even though the Legislatures of the several States may not approve of or endorse the purpose of the appropriation, said Legislatures in a measure are forced to make an appropriation to meet the conditions imposed by the National Congress, so that the people of the respective States may obtain and receive a pro rata part of the funds going to other States out of moneys raised by taxation of all the people; and

Whereas, This character of Federal appropriations, followed by appropriations made by the Legislatures of the States to meet the appropriations from the government of the United States is now contributing in increasing degree to the high Federal and State taxes; now, therefore, be it

Resolved by the Senate of Texas, the House of Representatives concurring, That we deplore and condemn this character of appropriations by the Federal Congress; and the Secretary of the Senate of Texas is directed to send a copy of this resolution to the President of the Senate and to the Speaker of the House of Representatives of each State Legislature in the United States, and also a copy to the President of the

United States Senate and to the Speaker of the House of Representatives of the United States at Washington, D. C.; and also a copy to each of the United States Senators from Texas, and a copy to each of the Congressmen from Texas; and

It is respectfully suggested that the Legislatures of the several States of the United States adopt a resolution similar to this resolution, and forward same to the Congressmen and Senators from said several States so that the burdens of taxation now being borne by the people of the United States and of the several States may in part be removed.

Mr. Bell moved to refer the resolution to the Committee on Federal Relations.

Mr. Davenport moved to table the motion to refer.

Question first recurring on the motion of Mr. Davenport, it was lost.

Mr. Carpenter moved the previous question and the motion was not seconded.

Question then recurring on the motion of Mr. Bell, it prevailed.

MESSAGE FROM THE GOVERNOR.

Mr. R. B. Walthall, Secretary to the Governor, appeared at the bar of the House, and being duly announced, presented the following message from the Governor, which was read to the House, as follows:

Governor's Office.

Austin, Texas, January 19, 1923.

To the Members of the Thirty-eighth Legislature:

The question of taxation is as old as civilization. It is co-ordinate and co-existent with organized society. It touches every fireside. It links every citizen to his government. Governments cannot endure except supported by taxation. There is no money in Texas with which to sustain our institutions except that taken from the pockets of the people by taxation. Every citizen is supposed to bear his part of the burdens of government.

Where Do We Get Our Tax Money?

In a study of this age-old problem, our first thought is from what sources do we get our tax money? The answer to this query is, that all our public revenue is derived from taxes levied on property, on occupations, on fran-

chises and on corporate privileges. Last year, from all these sources, there came into the public treasury \$28,453,149. For the purpose of supporting the government last year every person was supposed to pay 62 cents on every hundred dollars worth of property he owned. If he enjoyed any special rights or privileges he was also supposed to pay for that. Neither property nor privileges have any value except that which comes to them through protection of government. Under protection of government, both property and privileges may be enjoyed alike, subject only to the rights of society and the necessities of the State. It is the protection that government gives to these things that makes them valuable and that is why every man is enjoined to render to the government the things that are due the government.

What Does the State Do with Its Tax Money?

Every dollar collected by the State in taxation is supposed to be used by the State for the benefit of the people. Of the \$28,453,149 collected last year by the State from the people, the State, through her established channels of government, paid \$24,747,714 for public education; \$2,151,305 in support of the charitable institutions maintained by the State; \$1,472,970 for the operating expenses of the State courts, and the remainder of this twenty-eight million and more dollars for the administration of the executive departments of the government.

Taxation Shall Be Equal and Uniform.

The Constitution of Texas declares that "taxation shall be equal and uniform." Under our system, or lack of system, our taxes are neither equal nor uniform. We really have no tax laws in Texas worthy of consideration. Our laws make the payment of taxes so unfair and unequal that it is repulsive to every sense of right. There can be no such thing as equality of taxation except based on uniformity of assessed valuations. To accomplish this it is not essential that property be assessed at full value. It is necessary, however, to have a definite and uniform standard based on uniform percentages of value operating for purposes of State taxation alike in all sections of our commonwealth. It requires no expert mathematician to calculate that taxable prop-

erty in one county assessed at 45 per cent of its true value pays annually into the State Treasury just three times the amount of taxes as is paid by taxable property, though actually of the same true value yet located in another county and assessed at but 15 per cent. Yet this condition prevails throughout the State; it is the rule and not the exception. This, too although our Constitution declares, "taxation shall be equal and uniform."

To meet similar situations, the majority of States have created State tax commissions clothed with power to equalize values throughout their respective jurisdictions. In many instances these commissions administer all the tax laws. In none of such States do there exist inequalities remotely comparable to Texas. A large number of counties in Texas receive more money from the State than they pay to the State, while other counties of equal property values pay to the State far more than is ever received back. There can be selected ten counties which, taken collectively, received back from the State during the three years preceding 1922, all the net taxes from all sources by them paid to the State, and in addition thereto, the sum of \$2,836,385. On the other hand, a similar number of counties can be named equal in property value, that pay into the State Treasury more than is ever received back.

Injustice in the payment of taxes, whether school or any other character of taxes, does not essentially arise from the relative amount a county may pay to the State and then receive in return. And it is equally true that no county suffers injury thereby because another county having a greater number of scholastics receives a greater sum from the State for support of its public free schools. Wealth is unevenly distributed. Wherever it assembles it should be required to assist in the education of our children living in less fortunate communities. And, too this is the direct result of the application of the ad valorem tax properly administered. It is in the prevailing disproportion of assessed valuations as between the several counties that injustice occurs. If the assessed values of a county are, upon percentages, no higher than are those of other counties such county suffers no injury in paying the same rate of tax. But if a county assess its property upon percentages of value lower than in others, then, inas-

much as by reason of its lower percentages it pays into the State Treasury less than its rightful share while receiving from the State, proportionately, more than its rightful share; such county assessing upon lower percentages does injury both to all other counties and to the State. In many instances this is fairly reflected by comparison of amounts paid to and those received from the State.

Should Have Standard of Valuation.

We should have in this State a standard of valuation. To illustrate this point, let us consult a few compilations showing, from a revenue standpoint, the relativity of counties to the State's Treasury. And that they may be understood, let me say that the revenues paid into the State Treasury include those of every character and from every source. The sums returned to the counties include scholastic apportionments; free text books, apportionments out of appropriations for rural aid and sheriff, attorney's and witness fees in examining trials, but do not include any part of the cost of extension service, vocational education, allotments of State aid in construction of public roads nor for support of the judiciary. In addition to the figures applicable to the fiscal year 1921-22, I am giving you a summary for the years 1919-21, inclusive, inasmuch as the average of the years will more nearly reflect the operation of the taxing system. I feel confident that it will be of interest for you to know, for instance, that for the fiscal year ending August 31, 1922, Ellis county, for illustration, paid into the State Treasury net revenue amounting to \$249,093 and received back from the State \$265,253; excess received over net sum paid in \$16,160; for the three years 1919-21, inclusive, Ellis county paid into the State Treasury \$57,360 in excess of the amount received. Collin county for the fiscal year ending 1922 paid into the State Treasury \$196,761 and received back \$237,278; excess received \$34,517; for the three years this county received \$78,021 in excess of amount paid in. Fannin county for the fiscal year ending 1922 paid in \$143,234 and received \$223,064; excess received \$79,830; for the three years this county received excess of \$193,841. Hunt county for fiscal year ending 1922 paid in \$171,962 and received \$233,323; excess received \$61,360; for the three years this county received an excess of \$183,210.

Comparing Bell and Williamson coun-

ties, Bell county for the fiscal year ending 1922 paid in \$184,188; received back \$230,259; excess received \$46,071; excess received by Bell county for three years \$107,433. Williamson county for the fiscal year ending 1922 paid in \$225,383; received \$180,253; excess paid in \$45,130. For the three years 1919-21, Williamson county paid in \$164,418 in excess of what was received.

Taylor county for the fiscal year ending 1922 paid in \$104,431 and received \$126,303; excess received \$21,872; excess received for the three years 1919-21, \$47,856. Jones county for fiscal year ending 1922 paid in \$88,214; received \$116,249; excess received \$28,035; excess received for three years 1919-21, \$81,440.

DeWitt county for the fiscal year ending 1922 paid in \$131,619; received \$123,990; excess paid \$7628; for the three years 1919-21 excess paid \$64,063. Gonzales county for the fiscal year ending 1922 paid in \$96,497; received \$131,605; excess received \$35,107; excess received for three years 1919-21, \$75,334.

Guadalupe county for the fiscal year ending 1922 paid in \$88,962; received \$113,646; excess received \$24,684; excess received for three years 1919-21, \$31,819. Lavaca county for the fiscal year ending 1922 paid in \$129,934; received \$95,337; excess paid \$34,591; excess paid for the three years 1919-21, \$112,415.

Palo Pinto county for the fiscal year ending 1922 paid in \$113,112; received \$94,361; excess paid in \$18,741; for the three years 1919-21 excess paid in \$40,562. Parker county for the fiscal year ending 1922 paid in \$89,447; received \$120,276; excess received \$30,828; excess received for three years 1919-21, \$78,775.

These figures are used because they are matters of record and for the further reason that you ought to know them. that in your wisdom, you may remedy the defects. Figures have been assembled and statements tabulated covering each county of the State.

Condensing matters, I will call your attention to the following for the fiscal year ending August 31, 1922, only:

Dallas county paid in \$1,241,355; received \$766,169.

Bexar county paid in \$906,139; received \$641,506.

Harris county paid in \$1,096,081; received \$729,771.

Jefferson county paid in \$528,696; received \$273,732.

McLennan county paid in \$400,490; received \$338,768.

El Paso county paid in \$466,875; received \$358,149.

Tarrant county paid in \$770,733; received \$546,085.

On the other hand:

Van Zandt county paid in \$73,940 and received \$163,738.

Upshur county paid in \$33,796 and received \$121,695.

Shelby county paid in \$51,594 and received \$153,815.

Hopkins county paid in \$70,467 and received \$179,078.

Cass county paid in \$46,595 and received \$150,030.

Houston county paid in \$50,314 and received \$157,429.

Cherokee county paid in \$73,586 and received \$175,688.

Henderson county paid in \$57,598 and received \$142,434.

Rusk county paid in \$42,715 and received \$144,851.

However, before we may undertake, intelligently, to translate principles of equality and uniformity into practice, we must first inform ourselves as to the methods employed in the several counties in assessing property subject to the ad valorem tax. As a matter of common knowledge, the practice prevails in many counties of putting up the local county rate, often to its constitutional limit, and assessing taxable property upon low percentages of true value, so that upon assessed valuation so reduced the county rate thus raised will realize revenue sufficient to meet local needs, yet at the same time yield a minimum of taxes to the State. Whether practiced with intent to withhold from the State its full measure of revenue, or by mere coincidence, the effect is the same; a proportionate part of the taxes rightfully due the State must, essentially, be borne by counties assessing upon relatively higher percentages of value.

As shown by tabulated statements, Smith county, for the fiscal year ending August 31, 1922, paid net revenue into the State's Treasury amounting to \$94,920.34, and during the same period received from the State \$215,746.60; or in other words, all of the State taxes paid in, and in addition thereto, the sum of \$120,826.26.

Lavaca County for the same period paid net revenue into the State Treasury amounting to \$129,934, and received in return \$95,337; or in other terms, paid into the State Treasury \$34,591 more than it received.

Smith county contains 602,753 acres assessed upon an average of \$8.17 per

acre. Lavaca county contains 610,484 acres assessed upon an average of \$16.87 per acre.

Floyd county contains 634,971 acres assessed at \$13 per acre. El Paso county, 657,605 acres assessed at \$10.02 per acre. DeWitt county has 575,233 acres assessed at \$19.56 per acre. Atascosa county has 769,425 acres assessed at \$10.18 per acre. Lubbock county has 568,815 acres assessed at \$10.57 per acre. Even Cottle county in the Panhandle section of the State, with a total acreage of 583,705, is assessed at \$8.31 per acre, while Fayette county, with 396,502 acres, is assessed at \$16.84 per acre.

To anyone at all familiar with valuations as such actually and reasonably exist throughout the State, and, too, understanding that upon just valuations the State is dependent for its needed revenue, it will be difficult to harmonize such wide discrepancies in the assessment of property with principles of equality and uniformity to which, by the plain language of our organic law, we are all firmly committed, and to which we should patriotically conform.

This is but a part of the story and a small part at that. I am giving it to you for what it is worth. Not as an argument that land should pay more taxes than now, but that the assessed valuations should be equalized to the end that in all sections of the State both real and personal property should be taxed in proportion to its value. This in all candor as among ourselves should be done. Let me here state that land, taken as a whole, is carrying too much of the State's tax burden. It should carry its proper share and be so equalized as to valuation that every county will bear its proportionate part. With new tax laws reaching into the field of the untaxed taxables, tangibles and intangibles, and a proper understanding of the value of privilege as well as property, supported by efficient and enforceable law, operating with justice alike to all, there is no sound reason why, with the burden equitably distributed, our tax rate, both county and State, should not be very materially reduced. The State owes it to the tax payers of the State to see to it that our tax laws do injustice to no man. Let every citizen in Texas pay his taxes by a uniform standard.

Gross Receipts Tax.

In Texas, as in most all States, we

levy a tax upon the gross receipts of certain industries. This law should be widened and strengthened. There are many activities enjoying earnings upon capital far in excess of the value of their physical properties. The difference between the taxable value of their physical properties and their going concern value represents intangible values. In Texas we tax the intangible values of railway, bridge and toll road companies. Upon certain other activities, in most instances in lieu of the tax on intangibles, we levy a tax upon gross receipts. As between these activities and other tangibles, the question of justness is measured by the rate of levy. The problem is not so much one of method of application as one of reaching taxable values not adequately reflected in the assessment of physical properties. The gross receipts tax is levied in addition to the ad valorem tax on physical properties. In most instances this process with reference to the activities so taxed may, from the standpoint of the State's justly expectant revenue, be made to serve the same purpose and with less expense to the State than would their inclusion under the provisions of the statute providing for taxation of intangibles. As a matter of law, intangible values are, without further legislation, subject to tax; they are no more exempt than are tangible properties. But, with few exceptions, we have no legislative machinery for reaching them. The statute should be broadened, that they may be reached. It will be found that the field of taxation is rich in untaxed intangibles. In dealing with such activities, and doubtless others, the law-making body will find itself obliged to choose from three methods of taxation: First, a tax upon their holdings, tangible and intangible; second, in addition to the ad valorem tax upon their physical properties, the levy of a tax upon gross earnings, and, third, a tax upon net earnings, or, in other words, an income tax.

Among activities coming under the provisions of our Gross Receipts Tax Law are oil companies; individuals, companies, corporations or associations, which own, control and manage or lease oil wells within this State. Under the provisions of the statute, an occupation tax is levied, measured by one and one-half per cent of the average market value of the oil produced. In effect, this to a certain extent takes the place of a severance tax, the levy being made

upon the occupation or privilege of taking the severed mineral from the soil. The point should be emphasized that there is no relation between the severance tax and the property tax. Property tax is based on capital value; property we ourselves accumulate under protection of law. The severance tax is a tax upon privilege; the right to draw upon our economic wealth; our natural resources which have accumulated by the gradual operation of nature.

The principles upon which the two are based are entirely distinct. Nor can it be said that such privilege or severance tax works a greater hardship upon activities so engaged than upon other business interests whose operating property may be of the same value. Following this doctrine the State of Pennsylvania receives annually under its Severance Tax Law, revenues from its anthracite coal deposits alone amounting to seven million dollars. West Virginia, under a similar statute receives annually from its mineral deposits two and one-half million dollars. In Minnesota an occupation or privilege tax is levied equal to six per cent of the value of all ores mined. This is in addition to all other taxes. The revenue from this source exceeds two million dollars per annum. In addition the mining properties of Minnesota pay an ad valorem tax in excess of eighteen million dollars per annum. In Oklahoma a tax is levied equal to three per cent of the value of all oil produced over royalties; machinery and derrick at the well untaxed.

There exists, of course, no way of making with any degree of accuracy an appraisal of our State's stored economic wealth, hence in its undisturbed state there can be no fair valuation. The one course to pursue, is for the State, under the provisions of carefully prepared severance laws, to secure just division of realized income flowing from this peculiar character of property. What is said of oil is equally applicable to gas, sulphur, coal and other minerals so abundantly stored by nature under the soil of Texas.

The provisions of the Texas statute with reference to oil wells provide for a tax, measured by value of production, of one and one-half per cent, computed upon the average market value thereof. It will be noted that the tax is considerably less than in Oklahoma. In Louisiana, in addition to the tax on

production, the State Tax Commission obtains the settled production of producing wells as of January 1st of each year, and by multiplying this with the current selling price as of like date, fixes the result by capitalization as the assessment to be added to the ordinary value of the land. This is, of course, the application of the severance tax. Also, it is a reminder that vast taxable values are going untaxed in Texas.

Under the language of our Texas statute imposing a tax of one and one-half per cent of the average market value thereof, it has become the practice to fix a posted price and in addition thereto pay a bonus of 25 cents to 80 cents per barrel. Under the ruling, the posted price is construed as the average market value. When the posted price of \$1.50 per barrel plus a bonus of 50 cents is paid, it would seem that \$2 becomes the market value. The revenue to the State arising from this source for the fiscal year ending August 31, 1921, was \$3,568,974. For the year ending August 31, 1922, it totaled \$2,441,731.70, a decrease under the preceding year of \$1,127,242.41. During this same year Oklahoma received \$3,492,487. And, too, this is but one of the several instances in which the State fails to realize its expectant revenue. It requires but an analysis of the operation of our tax laws, or rather of the inefficiency of such laws, for us to understand why the State Treasury is now operating on a deficiency. A severance tax, whether imposed upon value reached by capitalizing earnings or upon gross production, is far more equitable than is the property tax, inasmuch as in every instance and before the tax adheres, both volume, value and income of the taxable is known. Clearly it is well within the class of subjects having ability to pay. This cannot be said of land, which must pay upon assessed valuations whether earning income or not.

We have a statute providing for the levy of a tax equal to two per cent of their gross receipts upon wholesale dealers in coal oil, benzine, naphtha, gasoline, and other products refined from petroleum. Within the meaning of the statute, wholesale dealers are defined as any individual, company, firm, partnership or corporation, who buys any of the hereinbefore mentioned articles and sells the same to be again sold. Refineries are not as a rule engaged in buying the articles hereinbefore

mentioned. They buy or produce crude petroleum. To an extent they, or their agencies, buy such articles and upon this portion they pay the tax. The greater volume of the business is transacted through agencies of refineries, thereby escaping the tax.

We are producing approximately ten million barrels of oil a month. We get practically no revenue from it. This stream of gold flowing out of the State ought as a matter of equity contribute at least five per cent of its volume to the upbuilding of the State out of whose soil this wealth comes. Under our law, the big oil companies that build the expensive filling stations on the street corners throughout the State, pay little or no gross tax on the oil commodities handled by them at these filling stations; while the little fellow who owns no oil wells or refineries is forced to pay a two per cent gross tax. As a result of this law passed in the interest of the big oil companies, the one-horse operator is squeezed out of business, and the filling stations owned by the big concerns control the markets at the oil filling stations of Texas. A law that permits a thing of this kind is fundamentally wrong.

Pipe Line Companies.

With one exception the principal owners of pipe lines in Texas refuse to make reports required by statute. All refuse to pay the tax imposed. The contention is that the statute is unconstitutional. Were it not for the issue raised it is estimated that the revenue coming to the State under this provision of the law would approximate \$2,000,000 each year.

Pipe line companies in the nature of their calling are common carriers. In addition to transporting oil, they buy and store it. They earn substantial income upon capital far in excess of the value of their physical properties. The tax assessed is a privilege or occupation tax equal to two per cent of its gross receipts if such line is wholly within the State; if partly within and partly without the State, then in such proportion of its gross receipts as the length of line within the State bears to that of the entire line. While not surrendering any rights accruing to the State under the provisions of the law now upon the statute books, it is altogether probable that both the State's and the operating companies' interest would be better defined by placing such activities under the operation of Chapter 4, Title 126, Revised Civil Statutes; the Intan-

gible Asset Law. In this manner their income may be capitalized and a fair valuation for taxing purposes reached.

Inheritance Tax Law.

Our Inheritance Tax Law should be redrawn, its scope widened, and its administration placed under State authority. In California the revenue arising to the State from taxes upon inherited property for the year ending June 30, 1920, amounted to \$2,678,158, and for the year ending June 30, 1921, approximately \$7,000,000. In Massachusetts there was collected for the year 1921, under its legacy and succession tax, the sum of \$7,322,947. In Texas, for the year 1921 the sum of \$139,328. For reasons peculiar to the subject as distinguished from other sources of revenue, it would be well for the Legislature to consider placing this service under State authority. In Texas, as in other States, there is an increasing number of estates representing large private wealth. Incident thereto and to the inevitable processes of the advancing years, the State should receive considerable revenue from inherited property. Under an inheritance tax law properly drawn and administered, we should be receiving from this source at the present time far in excess of \$1,000,000 per annum.

Delinquent Taxes.

Under our present inefficient tax laws, we have no effective way of collecting taxes. Approximately six million dollars are now due the State as delinquent taxes. This does not include the millions of dollars properly and equitably due the State that never gets on the tax rolls. In justice to the State, and in justice to those who do pay their taxes, this past due tax money should be collected. No business enterprise can survive that does not collect what is due it. The State is no exception to this rule.

Separation of State and County Taxes.

If I were writing the tax laws for Texas, I would not levy an ad valorem tax for State purposes. I would release all property tax to the counties for county purposes. In this way I would lift, in part, the tax burdens from the home builders and small property owners of the State who have been too long contributing more than their proportionate part to the support of the government. To levy and collect a property tax for State purposes has not only proven in this State to be unfair and

unequitable, but it requires too much machinery, produces too many leaks, and is necessarily expensive. Let the counties collect whatever ad valorem tax they may desire on county property, real estate and personal property, and use it as they see fit. Then let the State ascertain the amount of money necessary to maintain its educational system, support its courts, its charitable institutions, construct its highways and provide for other worth-while things of a growing, progressive State, and then by an income tax, an inheritance tax, a tax on natural resources, a franchise tax, a tax on certain occupations and corporate privileges get the money and pay the bill. The trouble in Texas is not in finding sources of wealth, for we have it on every hand, but the trouble is in finding those who have the courage to say to fattened wealth and special privileges, "Thou shalt render to Caesar the things that are Caesar's."

Tax Laws Should Be Rewritten.

If there is any part of the Texas statutes that is rude and crude, inefficient, unjust and unfair, it is that part which contains the tax laws of this State. Let us remove our constitutional stumbling blocks, rewrite the tax laws, fix a standard of valuation, make every dollar's worth of property and every privilege pay its rightful tribute to the State government. Then our tax burdens, equally borne, will be light on all, and we will have money enough to build in this State a civilization worthy of our rare, rich and romantic history. Texas will then within a few years be made the best place in all the world in which to live and prosper.

Respectfully submitted,
PAT M. NEFF,
Governor.

HOUSE BILL NO. 17 ON ENGROSSMENT.

The Speaker laid before the House, as a special order for this hour, on its passage to engrossment,

H. B. No. 17, A bill to be entitled "An Act requiring the Board of Water Engineers and the State Reclamation Engineer, in conformity to the statutes determining their powers and duties, to make, and cause to be made, and report to the Governor an adequate topographic and hydrographic survey of the stream watersheds of the State, to the end that flood control, water conservation and

economic utilization in reclamation development may be made practicable, advancing all such work as found feasible in accordance with the relative importance to the public welfare; directing the order in which said surveys and reports shall be made; providing for an appropriation to carry out the provisions of this act, and declaring an emergency."

The bill having been read second time on yesterday.

Mr. Price moved to postpone further consideration of the bill for thirty days.

Mr. Baldwin moved to table the motion to postpone.

Question recurring on the motion to table, yeas and nays were demanded.

The motion to table prevailed by the following vote:

Yeas—71.

Mr. Speaker.	Loftin.
Arnold.	Lusk.
Atkinson.	McBride.
Baker of Milam.	McDonald.
Baker of Orange.	McFarlane.
Baldwin.	McNatt.
Bell.	Melson.
Blount.	Merriman.
Brady.	Merritt.
Cable.	Montgomery.
Carpenter	Morgan
of Dallas.	of Liberty.
Carpenter	Morgan
of Matagorda.	of Robertson.
Carter of Hays.	Pool.
Chitwood.	Pope.
Coffee.	Potter.
Covey.	Purl.
Cowen.	Rice.
DeBerry.	Robinson.
Dielmann.	Rountree.
Downs.	Russell
Dunn.	of Callahan.
Fields.	Russell of Trinity.
Fugler.	Sackett.
Gipson.	Satterwhite.
Hardin of Erath.	Shearer.
Henderson	Smith.
of Marion.	Sparkman.
Hull.	Stewart of Reeves.
Irwin.	Storey.
Jacks.	Strickland.
Jennings.	Sweet.
Jones.	Thrasher.
Kemble.	Turner.
Laird.	Wells.
Lamb.	Williamson.
Lane.	Young.
Lewis.	

Nays—56.

Abney.	Barker.
Amsler.	Barrett.
Avis.	Beasley.

Bird.	Miller.
Bryant.	Moore.
Carter of Coke.	Pate.
Collins.	Patman.
Crawford.	Patterson.
Culp.	Perdue.
Davenport.	Pinkston.
Dinkle.	Price.
Dodd.	Quaid.
Driggers.	Quinn.
Duffey.	Rowland.
Dunlap.	Sanford.
Faubion.	Shires.
Finlay.	Simpson.
Green.	Stell.
Greer.	Stevens.
Hardin	Stewart
of Kaufman.	of Edwards.
Harrington.	Stewart of Jasper.
Howeth.	Stiernberg.
Johnson.	Stroder.
LeMaster.	Teer.
LeStourgeon.	Thompson.
Looney.	Westbrook.
McDaniel.	Wessels.
McKean.	Wilson.

Absent.

Bonham.	Hendricks.
Carson.	Houston.
Davis.	Lackey.
Durham.	Mathes.
Edwards.	Rogers.
Frnka.	Wallace.
Harris.	

Absent—Excused.

Bobbitt.	Martin.
Burmeister.	Maxwell.
Henderson	Vaughan.
of McLennan.	Wilmans.
Hughes.	Winfree.

Mr. Beasley offered the following amendment to the bill:

Amend House bill No. 17, page 1 (printed bill), as follows:

Line 37, strike out the figures "\$100,000," and substitute therefore the figures "\$40,000." Line 38, strike out the figures "\$100,000" and substitute therefore the figures "\$40,000." Line 40, strike out the figures "\$100,000" and substitute therefore the figures "\$40,000."

Mr. Greer moved to postpone further consideration of the bill until February 16th next.

Question recurring on the motion to postpone, yeas and nays were demanded.

The motion was lost by the following vote:

Yeas—45.

Abney.	Barker.
Avis.	Barrett.

Beasley.	Mathes.
Bird.	Moore.
Brady.	Pate.
Bryant.	Patman.
Cable.	Price.
Carter of Coke.	Quaid.
Crawford.	Quinn.
Culp.	Russell of Trinity.
Dinkle.	Sanford.
Dodd.	Simpson.
Fields.	Sparkman.
Finlay.	Stell.
Greer.	Stevens.
Hardin	Stewart
of Kaufman.	of Edwards.
Howeth.	Stewart of Jasper.
Hull.	Stiernberg.
Jacks.	Stroder.
Looney.	Teer.
McBride.	Wallace.
McDaniel.	Westbrook.
McFarlane.	

Nays—78.

Arnold.	Lewis.
Atkinson.	Loftin.
Baker of Milam.	Lusk.
Baker of Orange.	McDonald.
Baldwin.	McNatt.
Bell.	Merriman.
Blount.	Merritt.
Carpenter	Miller.
of Dallas.	Montgomery.
Carpenter	Morgan
of Matagorda.	of Liberty.
Carson.	Morgan
Carter of Hays.	of Robertson.
Chitwood.	Patterson.
Coffee.	Perdue.
Covey.	Pinkston.
Cowen.	Pool.
DeBerry.	Pope.
Dielmann.	Potter.
Downs.	Purl.
Driggers.	Rice.
Duffey.	Robinson.
Dunlap.	Rogers.
Dunn.	Rowland.
Edwards.	Russell
Faubion.	of Callahan.
Fugler.	Sackett.
Gipson.	Satterwhite.
Green.	Shearer.
Hardin of Erath.	Shires.
Harrington.	Smith.
Henderson	Stewart of Reeves.
of Marion.	Storey.
Hendricks.	Strickland.
Irwin.	Sweet.
Jennings.	Thompson.
Jones.	Thrasher.
Kemble.	Turner.
Laird.	Wells.
Lamb.	Williamson.
LeMaster.	Wilson.
LeStourgeon.	Young.

Absent.

Amsler.	Houston.
Bonham.	Johnson.
Collins.	Lackey.
Davenport.	Lane.
Davis.	McKean.
Durham.	Melson.
Frnka.	Rountree.
Harris.	Wessels.

Absent—Excused.

Bobbitt.	Martin.
Burmeister.	Maxwell.
Henderson	Vaughan.
of McLennan.	Wilmans.
Hughes.	Winfree.

Mr. Stewart of Edwards moved the previous question on the amendment and the main question was ordered.

Question then recurring on the amendment by Mr. Beasley, yeas and nays were demanded.

The amendment was lost by the following vote:

Yeas—54.

Abney.	McDaniel.
Atkinson.	McFarlane.
Barker.	Melson.
Barrett.	Merritt.
Beasley.	Moore.
Bird.	Morgan
Bryant.	of Robertson.
Cable.	Patman.
Carson.	Price.
Coffee.	Quaid.
Collins.	Quinn.
Crawford.	Rogers.
Culp.	Rowland.
Dinkle.	Russell of Trinity.
Dodd.	Sanford.
Downs.	Simpson.
Driggers.	Sparkman.
Faubion.	Stell.
Finlay.	Stewart
Fields.	of Edwards.
Greer.	Storey.
Hardin	Strickland.
of Kaufman.	Stroder.
Howeth.	Teer.
Jacks.	Wallace.
Laird.	Westbrook.
LeMaster.	Wessels.
Looney.	Young.
McBride.	

Nays—71.

Arnold.	Blount.
Avis.	Brady.
Baker of Milam.	Carpenter
Baker of Orange.	of Dallas.
Baldwin.	Carpenter
Bell.	of Matagorda.

Carter of Hays.	Merriman.
Chitwood.	Miller.
Covey.	Montgomery.
Cowen.	Morgan
Davenport.	of Liberty.
Davis.	Pate.
DeBerry.	Patterson.
Duffey.	Perdue.
Dunlap.	Pinkston.
Dunn.	Pool.
Edwards.	Pope.
Fugler.	Potter.
Gipson.	Purl.
Green.	Rice.
Hardin of Erath.	Rountree.
Harrington.	Russell
Henderson	of Callahan.
of Marion.	Sackett.
Hendricks.	Satterwhite.
Hull.	Shearer.
Irwin.	Shires.
Jennings.	Smith.
Jones.	Stevens.
Kemble.	Stewart of Jasper.
Lamb.	Stewart of Reeves.
Lane.	Stiernberg.
LeSturgeon.	Sweet.
Lewis.	Thrasher.
Lusk.	Turner.
McDonald.	Wells.
McKean.	Williamson.
McNatt.	Wilson.

Absent.

Amsler.	Houston.
Bonham.	Johnson.
Carter of Coke.	Lackey.
Dielmann.	Loftin.
Durham.	Mathes.
Frnka.	Robinson.
Harris.	Thompson.

Absent—Excused.

Bobbitt.	Martin.
Burmeister.	Maxwell.
Henderson	Vaughan.
of McLennan.	Wilmans.
Hughes.	Winfree.

Mr. Shires offered the following amendment to the bill:

Amend House bill No. 17, page 2, line 6, by striking out the words "the date upon which this act takes effect" and inserting in lieu thereof the words "September 1, 1923."

Signed—Shires, Rountree.

The amendment was adopted.

Mr. Abney offered the following amendment to the bill:

Amend House bill No. 17 by striking out the enacting clause.

Mr. Purl moved the previous question on the amendment and the engrossment of the bill, and the main question was ordered.

Question first recurring on the amendment by Mr. Abney, it was lost.

Question recurring on the engrossment of the bill, yeas and nays were demanded.

House bill No. 17 was passed to engrossment by the following vote:

Yeas—75.

Arnold.	McNatt.
Atkinson.	Merriman.
Baker of Milam.	Miller.
Baker of Orange.	Montgomery.
Baldwin.	Moore.
Barrett.	Morgan
Bell.	of Liberty.
Brady.	Morgan
Carpenter	of Robertson.
of Dallas.	Pate.
Carpenter	Patterson.
of Matagorda.	Perdue.
Chitwood.	Pool.
Coffee.	Pope.
Covey.	Potter.
Cowen.	Purl.
Davenport.	Quaid.
DeBerry.	Rice.
Downs.	Robinson.
Duffey.	Rogers.
Dunlap.	Rountree.
Dunn.	Rowland.
Edwards.	Russell
Fugler.	of Callahan.
Gipson.	Russell of Trinity.
Green.	Sackett.
Hardin of Erath.	Satterwhite.
Harrington.	Shearer.
Hendricks.	Shires.
Hull.	Smith.
Irwin.	Sparkman.
Jones.	Stewart
Kemble.	of Edwards.
Laird.	Stewart of Reeves.
Lamb.	Storey.
Lane.	Stroder.
LeStourgeon.	Sweet.
Lewis.	Thrasher.
Loftin.	Turner.
Lusk.	Wells.
McDonald.	Williamson.

Nays—48.

Abney.	Faubion.
Amsler.	Fields.
Avis.	Finlay.
Barker.	Greer.
Beasley.	Hardin
Bird.	of Kaufman.
Bryant.	Henderson
Cable.	of Marion.
Collins.	Howeth.
Crawford.	Jennings.
Davis.	LeMaster.
Dinkle.	Looney.
Dodd.	McBride.
Driggers.	McDaniel.

McFarlane.	Stewart of Jasper.
McKean.	Stiernberg.
Mathes.	Strickland.
Merritt.	Teer.
Patman.	Thompson.
Pinkston.	Wallace.
Price.	Westbrook.
Sanford.	Wessels.
Simpson.	Wilson.
Stell.	Young.
Stevens.	

Present—Not Voting.

Harris.

Absent.

Blount.	Frnka.
Bonham.	Houston.
Carson.	Jacks.
Carter of Coke.	Johnson.
Carter of Hays.	Lackey.
Culp.	Melson.
Dielmann.	Quinn.
Durham.	

Absent—Excused.

Bobbitt.	Martin.
Burmeister.	Maxwell.
Henderson	Vaughan.
of McLennan.	Wilmans.
Hughes.	Winfree.

Mr. Stewart of Reeves moved to reconsider the vote by which House bill No. 17 was passed to engrossment, and to table the motion to reconsider.

The motion to table prevailed.

SPECIAL ORDER SET.

On motion of Mr. Satterwhite, House bill No. 155 was set as a special order for 10:30 o'clock a. m. next Tuesday.

ADJOURNMENT.

Mr. Carpenter moved that the House adjourn until 10 o'clock a. m. next Monday.

Mr. Patman moved that the House adjourn until 10 o'clock a. m. tomorrow.

The motion of Mr. Patman prevailed, and the House accordingly at 6 o'clock p. m. adjourned until 10 o'clock a. m. tomorrow.

APPENDIX.

STANDING COMMITTEE REPORTS.

The following committees filed favorable reports today on bills as follows:

Constitutional Amendments—House joint resolutions Nos. 3, 12, 7, 1, 6.

Judiciary—House bills Nos. 29, 47, 41, 118, 33, 10.

School Districts—House bills Nos. 25, 123, 58, 57, 186, Senate bill No. 28.

State Affairs—House bills Nos. 214, 182.

Criminal Jurisprudence—House bill No. 14.

Privileges, Suffrage and Elections—House bill No. 139.

Conservation and Reclamation—House bill No. 112.

Education—House bill No. 131.

Public Health—House bill No. 187.

Judicial Districts—Senate bill No. 60, House bill No. 53.

Agriculture—House bills Nos. 7, 126.

Game and Fisheries—House bills Nos. 4, 5, 111, 149.

The following committees filed adverse reports today on bills as follows:

Constitutional Amendments—House joint resolutions Nos. 10, 2.

School Districts—House bill No. 140.

State Affairs—House bills Nos. 148, 164.

Public Health—House bill No. 103.

Insurance—House bill No. 16.

Judiciary—House bills Nos. 175, 43, 96, 115, 191, 113, 114.

Stock and Stock Raising—House bill No. 82.

Common Carriers—House bill No. 104.

Privileges, Suffrage and Elections—House bill Nos. 141, 30.

Game and Fisheries—House bill No. 66.

REPORTS OF COMMITTEE ON ENGROSSED BILLS.

Committee Room,

Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 37, A bill to be entitled "An Act repealing Chapter 17, Local and Special Laws, enacted by the First Called Session of the Thirty-third Legislature, and amended by the Regular Session of the Thirty-sixth Legislature, entitled San Patricio county road system, creating, providing that the general laws of the State of Texas relating to working public roads, appointing overseers, the issuance of bonds for the construction of public roads, shall be ap-

plicable to San Patricio county, validating all defined road districts defined, created, and established under and by virtue of said San Patricio county special road law, as well as the road bonds issued thereunder, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 17, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 80, A bill to be entitled "An Act to amend Article 1732, Chapter 1, Title 35, of the Revised Statutes of Texas of 1911, so as to provide that a county judge, before entering on the duties of his office, shall execute a bond of not less than \$1,000 nor more than \$10,000, conditioned that he will pay over to the person or officer entitled to receive it all moneys that may come into his hands as county judge, and that he will pay over to his county all moneys illegally paid to him out of county funds as voluntary payments or otherwise, and that he will not vote or give his consent to pay out county funds except for lawful purposes, and take the oath of office prescribed in the Constitution, and the further oath required of the several members of the commissioners court, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 17, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 77, A bill to be entitled "An Act to amend Article 2239, Chapter 1, Title 40, of the Revised Statutes of Texas of 1911, so as to provide that the county judge and each commissioner shall take the oath of office prescribed by the Constitution, and shall also take an oath that he will not be directly or indirectly interested in any contract with or claim against the county in which he resides except such warrants as may issue to him as fees of office, and providing that said oath shall be in writing and filed and

recorded in the office of the county clerk, and providing that each commissioner shall execute a bond with two or more sureties to be approved by the judge of the county court in the sum of \$3,000, payable to the treasurer of his county, conditioned for the faithful performance of the duties of his office, and further conditioned that said commissioner will pay over to his county all moneys illegally paid to him out of county funds as voluntary payments or otherwise, and that he will not vote or give his consent to pay out county funds except for lawful purposes, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 17, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 52, A bill to be entitled "An Act relating to the jurisdiction of the county court of Reagan county, conferring upon said court civil and criminal jurisdiction and increasing the civil jurisdiction of said court; conforming the jurisdiction of the district court of said county to such change, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 78, A bill to be entitled "An Act to amend Article 7121, Chapter 1, Title 123, of the Revised Statutes of Texas of 1911, so as to provide that every person elected to the office of sheriff shall give bond, to be approved by the commissioners court, for such sum as may be directed by such court not less than \$5,000 nor more than \$30,000, payable to the Governor and his successors in office, conditioned that he will account for and pay over to the persons authorized by law to receive the same, all fines, forfeitures and penalties that he may collect for the use of the State or any county, and that he will well and truly execute and due re-

turn make of all process and precepts to him lawfully directed and pay over all sums of money collected by him by virtue of any such process or precepts to the persons to whom the same are due or their lawful attorney, and that he will faithfully perform all duties as may be required of him by law, and conditioned that he will pay over to his county all moneys illegally paid to him out of county funds as voluntary payments or otherwise, and providing that said sheriff shall also take the oath of office prescribed by the Constitution, and providing what shall be done with said bond, and providing that said bond shall not be void on first recovery, and declaring an emergency,"

And find the same correctly engrossed.

PRICE, Vice-Chairman.

Committee Room,

Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 11, A bill to be entitled "An Act to amend Article 151, Title 10, of the Revised Statutes of the State of Texas, relating to the writ for the apprehension of the persons who are lunatics or non compos mentis and their detention; prohibiting the incarceration of such persons in county jails in counties where city or county hospitals exist; providing that they shall be detained in such county or city hospitals, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 17, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 79, A bill to be entitled "An Act to amend Article 1747, Chapter 2, Title 35, of the Revised Statutes of Texas of 1911, so as to provide that the county clerk shall execute a bond in a sum to be fixed by the commissioners court not less than \$2,000 nor more than \$10,000, conditioned for the safe-keeping of the records and the faithful discharge of the duties of his office, and further conditioned that he will pay

over to his county all moneys illegally paid to him out of county funds as voluntary payments or otherwise, and providing that said clerk shall take and subscribe to the oath of office required by the Constitution, and that said bond and oath shall be recorded in the county clerk's office and deposited in the office of the district clerk; and providing that a certified copy of such bonds may be put in suit in the name of the Governor for the use of the party injured, and shall not become void on the recovery of part of the penalty thereof, but may be sued on from time to time amount of the penalty is recovered, and declaring an emergency,"

And find the same correctly engrossed.
PRICE, Vice-Chairman.

Committee Room,
Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 98, A bill to be entitled "An Act to amend Title 17, Chapter 11. of the Penal Code of the State of Texas, by adding thereto Article 1355-A, relating to theft of chickens, turkeys, guineas, geese, peafowls and pigeons, so as to fix the punishment therefor at confinement in the penitentiary for not less than one nor more than five years."

And find the same correctly engrossed.
PRICE, Vice-Chairman.

Committee Room,
Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 107, A bill to be entitled "An Act to amend Section 1 of Chapter 101, General Laws passed at the Regular Session of the Thirty-third Legislature, making it an offense for any husband to wilfully, or without justification, desert, neglect or refuse to provide for the support and maintenance of his wife in destitute or necessitous wilfully desert, neglect or refuse to provide for the support and maintenance of his or her child or children under the age of sixteen years in destitute or necessitous circumstances; prescribing

the penalty therefor, and declaring an emergency,"

And find the same correctly engrossed.
PRICE, Vice-Chairman.

Committee Room,
Austin, Texas, January 18, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 89, A bill to be entitled "An Act providing for the return of pension warrants where the pensioner dies during the quarter for which the warrant was issued the cancellation of the same, and the issuance of a mortuary warrant to pay the funeral expenses of the deceased pensioner; fixing the amount thereof, and declaring an emergency,"

And find the same correctly engrossed.
PRICE, Vice-Chairman.

Committee Room,
Austin, Texas, January 19, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 146, A bill to be entitled "An Act to amend Article 6319, Sections 1, 2, 3, 4 and 5, Chapter 3, Title 107, General Laws of Texas, Acts of the Thirty-sixth Legislature, Fourth Called Session, 1920, substituting said sections and adding new sections; creating pilot boards in navigation districts containing cities of 100,000 population or more, and owning, operating or controlling docks, wharves or other facilities for utilizing navigable streams therein; giving exclusive jurisdiction to such navigation districts over pilotage of vessels between the Gulf of Mexico and their respective ports; power of navigation and canal commissions constituting such pilot boards to appoint branch pilots, suspend or dismiss branch pilots or deputies, and to adopt rules and regulations for such; providing for bonds of branch pilots and issuance of commissions to them by the Governor; providing reasonable rates for pilotage; defining duties, rights and privileges of branch pilots, and the responsibilities of vessels and consignees to them; disqualifying persons for membership on

pilot boards who are interested in any business affected by such position; repealing all laws and parts of laws in conflict with this act to the extent of such conflict, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

Committee Room,

Austin, Texas, January 19, 1923.

Hon. R. E. Seagler, Speaker of the House of Representatives.

Sir: Your Committee on Engrossed Bills have carefully examined and compared

H. B. No. 110, A bill to be entitled "An Act to establish reciprocity between insurance companies organized under the laws of the State of Texas

and those of other States or foreign countries, imposing on such foreign insurance companies and their agents the same requirements, conditions and the payment of such sums of money, whether as taxes, license fees, fines, penalties or deposits of securities as may be required by the home State of such foreign insurance company or companies of companies organized in this State or the agents thereof, and empowering the Commissioner of Insurance and Banking to refuse or cancel permits of foreign insurance companies where permits of Texas companies would be refused or canceled in such foreign State or territory, and declaring an emergency,"

And find the same correctly engrossed.

DINKLE, Chairman.

In Memory
of
Judge Felix J. McCord

Mr. Abney offered the following resolution:

Whereas, Judge Felix J. McCord died at his home at Longview, Texas, April 28, 1922; and

Whereas, Judge McCord was a member of the Seventeenth, Thirty-fifth, Thirty-sixth and Thirty-seventh Legislatures; and

Whereas, His death is of a great loss to the State of Texas, as he served as Assistant Attorney General, was a member of the Texas Court of Criminal Appeals at one time, and was a distinguished and useful citizen of the State and a conspicuous figure in its public affairs for fifty years; now, therefore, be it

Resolved, That a page of the Journal be dedicated to his memory, and that the House adjourn in his memory this afternoon; and be it further

Resolved, That the Chief Clerk send a copy of this resolution to his family.

The resolution was read second time and was adopted unanimously.